

### Other benefits offered

For the most part, the larger the firm size, the more likely it was to offer employees other benefits. Also, firms were more likely to offer full-time employees other benefits than part-time employees.

Overall, bonuses and employee discounts were the most common type of other benefits offered to both full- and part-time employees by responding firms, no matter the firm size. On the other end of the scale, an employee stock option plan and childcare were the least common types of other benefits offered.

For the most part, the larger the firm size, the more likely it was to offer full- or part-time employees other benefits. In most cases, roughly twice as many firms with 100 or more employees offered other benefits than did firms with 20 to 99 employees. The gap between the smaller two firm size categories was significantly less. For flextime, telecommuting, and child care, responding firms with fewer than 20 employees were more likely to offer these benefits to full-time or part-time employees than were firms with 20 to 99 employees.

### Other Types of Benefits Offered

Benefit Type	FULL -TIME			PART -TIME		
	0-19	20-99	100+	0-19	20-99	100+
Flextime	22.6%	19.4%	32.9%	18.5%	14.4%	30.3%
Telecommuting	10.1%	7.9%	15.0%	4.1%	3.9%	12.0%
Employee Assistance/Employee Wellness Program	8.2%	18.9%	61.3%	2.5%	10.5%	47.2%
Flexible spending account (allow employees to set aside pre-tax money)	13.1%	26.5%	64.7%	4.5%	12.6%	33.8%
Education/tuition assistance	34.1%	38.0%	68.8%	14.1%	16.1%	35.9%
Child care (ie on-site/off-site facility, reimbursements, vouchers)	4.6%	4.1%	9.8%	3.7%	1.8%	9.2%
Employee discounts	37.2%	50.3%	64.2%	28.8%	38.6%	53.5%
Bonuses	65.2%	69.9%	75.1%	37.4%	37.5%	46.5%
Employee Stock Purchase Plan	2.4%	3.8%	13.9%	0.8%	3.2%	10.6%

### Operate on shifts

The larger the firm, the more likely it was to operate on shifts and to pay a shift differential.

Two-thirds of the responding firms with 100 or more employees indicated they had full-time employees working on shifts. Only about one-third of responding firms with 20 to 99 employees had full-time employees working on shifts while about one in ten of the firms with fewer than 20 employees did so.

Responding firms with fewer than 20 employees had slightly more part-time employees working on shifts than full-time employees. The opposite was true for all firms with 20 or more employees.

Half of the largest responding firms that operated on shifts offered shift differential. Those firms were ten times as likely to offer employees a shift differential than were the smallest firms.

Firms That Operated on Shifts

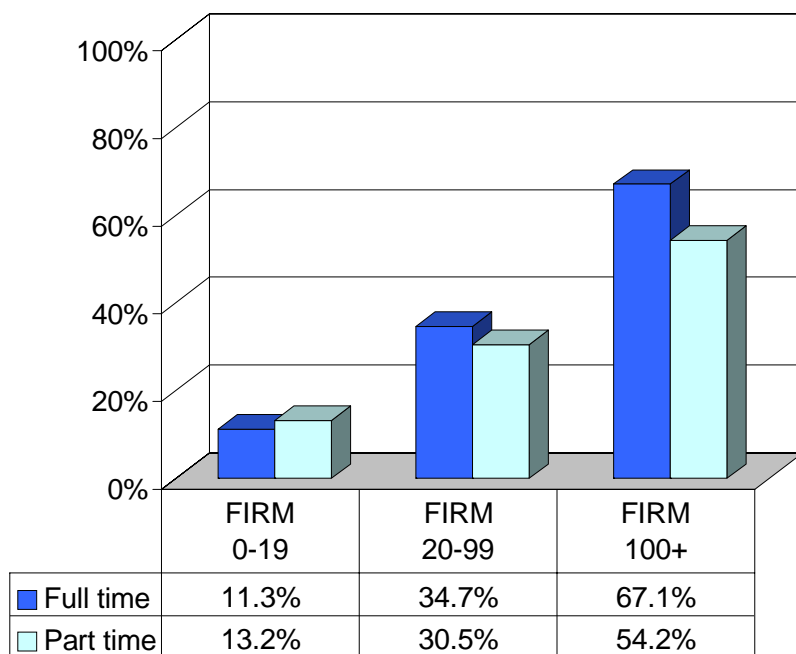


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### Cost of benefits

For firms that provided cost information for both insurance and retirement, close to all firms paid at least twice as much for insurance as they paid for retirement.

It is important to know that the average cost per employee is only a measurement for comparison between different firms and is not an indicator of the actual cost of each employee enrolled. The cost of insurance and retirement in this report is an average calculated from reported employees and monetary totals of firms that provided the details. Thus the averages are not based on the number of employees enrolled.

### Cost of insurance

Only about three of every five responding firms provided cost information for insurance, total annual wages, and average annual employment. Of these, the firms with 20 to 99 employees paid, on average, more per employee for insurance than did both firms with fewer than 20 employees and those with 100 or more employees. Reviewing the cost of insurance as a percent of wages, firms with 20 to 99

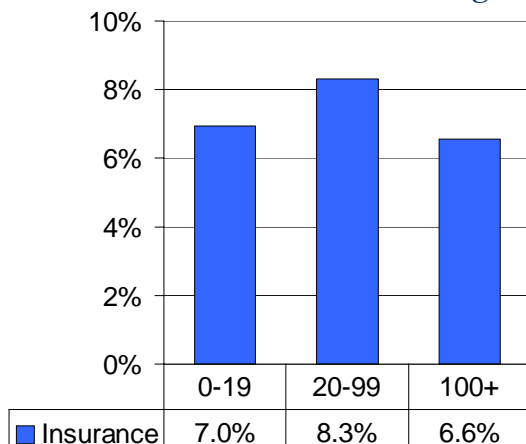
employees paid a higher share than smaller or larger firms did. The fact that the smaller firms had a lower average insurance cost per employee than the mid-sized firms is unusual because the rate offered by insurance companies usually decreases as the size of the firm increases. One possible reason smaller firms paid less per employee than firms with 20 to 99 employees did is because many small firms only provided benefits for themselves and/or family members.

### Cost of retirement

Slightly more than two of every five responding firms provided cost details for retirement, total annual wages, and average annual employment. Of these, the firms with fewer than 20 employees paid more per employee, on average, for retirement while firms with 100 or more employees paid less per employee. Firms in the smallest size group also paid a larger share as a percent of wages for retirement and those in the largest size group paid a smaller share.

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**Insurance Cost as a Share of Wages**



**Retirement Cost as a Share of Wages**



### Cost of both insurance and retirement

Two of every five responding firms provided cost details for insurance and retirement as well as total annual wages and average annual employment. For these firms, the cost of insurance can be directly compared to the cost of retirement. Firms with fewer than 20 employees paid, on average, twice as much for insurance as retirement per employee. Firms with more than 20 employees paid approximately three times as much for insurance as retirement.

When looking at just insurance, not only did firms with 20 to 99 employees pay the most per employee, they also paid the

largest share as a percent of wages for insurance. Firms with fewer than 20 employees paid the lowest cost per person but paid roughly the same share as a percent of wages for insurance as the largest firms did.

For retirement, firms with fewer than 20 employees reported the highest cost per employee while those with 100 or more employees reported the lowest cost. This pattern was repeated when looking at the cost of retirement as a percent of wages – the smallest firms paid the highest share while the largest firms paid the smallest share.

**Insurance and Retirement Costs as a Share of Wages**

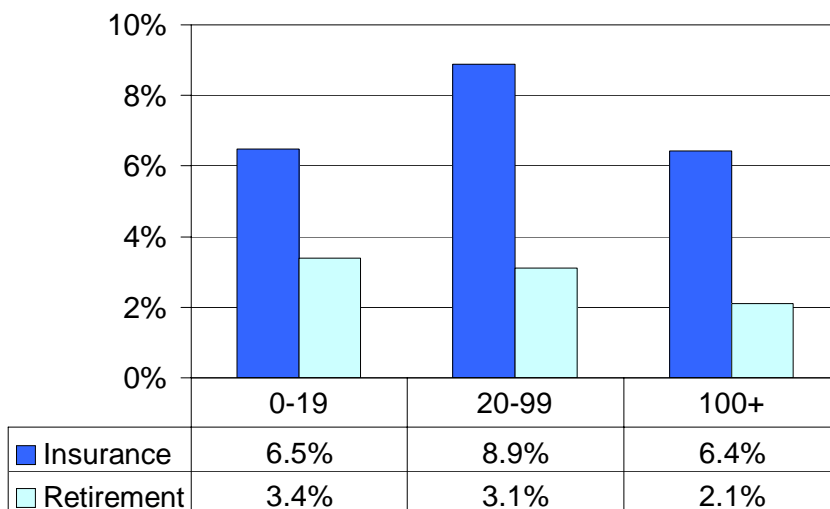


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